

INSTRUCTIONS FOR COMPLETING DD FORM 2581-1	
<p>This form collects information to be used to certify an organization on the Public and Community Service Organization Registry under the provisions of Section 4462 of Public Law 102-484.</p> <p>Public service organizations are defined as federal, state, or local governmental entities.</p> <p>Community service organizations are non-profit organizations or associations which provide or coordinate the delivery of services in the public interest. Organizations affiliated with the United Way or Combined Federal Campaign presumptively qualify as community service organizations.</p> <p>Organizations involved in the following activities will not be considered public or community service organizations:</p> <ol style="list-style-type: none"> (1) Businesses organized for profit; (2) Labor unions; (3) Partisan political organizations; and (4) Organizations engaged in religious activities, unless such activities are unrelated to religious instruction, worship services, or any form of proselytization. <p>Public Law 102-484 also provides that certain members of the military services retiring early from active duty receive additional military retirement credits by working in public or community service organizations. To receive this credit, the retiree's employing organization must be on the Public and Community Service Organization Registry and have as its primary function(s) one or more of the following categories of public or community service:</p> <ol style="list-style-type: none"> a. Elementary, secondary, or postsecondary school teaching or school administration. b. Support of elementary, secondary, postsecondary school teaching or school administration. c. Social services d. Public health care e. Law enforcement f. Public housing g. Public safety h. Conservation i. Emergency management j. Environment k. Job training <p>ALL ITEMS MUST BE COMPLETED</p> <p>1. NAME OF ORGANIZATION. Print or type the name of your organization. Please be specific. For example, if the police department of the city of Oakdale is registering, use "Oakdale Police Department" as the organization instead of the "City of Oakdale."</p> <p>2. ADDRESS OF ORGANIZATION. Enter the address of your organization exactly as you would like it to appear on information mailed to you. Please avoid P.O. Boxes when possible.</p>	<p>3. POINT OF CONTACT FOR ORGANIZATION. Provide the name and job title of a person who can answer specific questions about the organization.</p> <p>4. POINT OF CONTACT TELEPHONE NUMBER. Enter the area code and telephone number for the point of contact. Please enter a direct line or voice mail extension if available.</p> <p>5. PRIMARY SERVICE CATEGORY (IES). Select the category that represents the core mission of your organization or department. If you provide primary services in two or more of the categories, select all applicable categories. As discussed above, the organization's primary functions must be in one or more of the listed categories (5a - 5k) for a military retiree to be eligible for additional retirement credit. If your primary service category is not listed, go to Item 6.</p> <p>6. ORGANIZATION FUNCTIONS. If your organization provides primary services in categories other than 5a-5k, briefly describe those function(s).</p> <p>7. TYPE OF SERVICE. Indicate whether your organization provides public or community service by checking the appropriate block. Public service refers to federal, state, local government organizations or agencies. Community service refers to certified nonprofit organizations or associations.</p> <p>8. PUBLIC SERVICE HEADQUARTERS AGENCY. If public service, provide the name and address of the organization, if any, to which your organization reports. Include the name, job title, and telephone number of a person who can answer specific questions about the headquarters organization.</p> <p>9. COMMUNITY SERVICE / NON-PROFIT ORGANIZATION. If a community service organization, attach a copy of the IRS Letter of Determination indicating that your organization has received IRS 501 (C) (3) tax-exempt status. A community service organization will NOT be validated without the Letter of Determination. Also include a copy of your organization's annual report or mission statement or attach other documentation about your organization's functions.</p> <p>Provide the name and address of the organization, if any, to which your organization reports or with which it is affiliated. Provide the name, job title, and telephone number of a person who can answer specific questions about the headquarters affiliate.</p> <p>10. AGREEMENT. Completion of this section and a signature by an organization's representative attests to the information's accuracy and completeness. Mail or fax the completed form to:</p> <p>DMDC ATTN: OPERATION TRANSITION Box 100 Ft. Ord, CA 93941-0100 FAX: (408) 656-2132</p> <p>Please call the Defense Manpower Data Center (DMDC) Help Desk at 1-800-727-3677 between the hours of 6 AM and 6 PM Pacific time if you have questions or need assistance with this form.</p> <p>Community service organizations - Remember to attach a copy of your IRS Letter of Determination and an annual report or mission statement.</p>

DD Form 2581-1, FEB 94 (BACK)

PART 78—VOLUNTARY STATE TAX WITHHOLDING FROM RETIRED PAY

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AUTHORITY: 10 U.S.C. 1045.

SOURCE: 50 FR 47220, Nov. 15, 1985, unless otherwise noted.

Office of the Secretary of Defense

§ 78.5

§ 78.1 Purpose.

Under 10 U.S.C. 1045, this part provides implementing guidance for voluntary State tax withholding from the retired pay of uniformed Service members. The policy and procedures for this part are also located in the DoD Financial Management Regulation ("DoDFMR"), Volume 7B, Chapter 26, "State and Local Taxes" (DoD 7000.14-R).

[50 FR 47220, Nov. 15, 1985, as amended at 71 FR 40657, July 18, 2006]

§ 78.2 Applicability and scope.

(a) This part applies to the Office of the Secretary of Defense, the Military Departments, the Coast Guard (under agreement with the Department of Transportation), the Public Health Service (PHS) (under agreement with the Department of Health and Human Services and the National Oceanic and Atmospheric Administration (NOAA) (under agreement with the Department of Commerce). The term "Uniformed Services," as used herein, refers to the Army, Navy, Air Force, Marine Corps, Coast Guard, commissioned corps of the PHS, and the Commissioned corps of the NOAA.

(b) It covers members retired from the regular and reserve components of the Uniformed Services who are receiving retired pay.

§ 78.3 Definitions.

(a) *Income tax.* Any form of tax under a State statute where the collection of that tax either imposes on employers generally the duty of withholding sums from the compensation of employees and making returns of such sums to the State, or grants employers generally the authority to withhold sums from the compensation of employees if any employee voluntarily elects to have such sum withheld. And, the duty to withhold generally is imposed, or the authority to withhold generally is granted, with respect to the compensation of employees who are residents of such State.

(b) *Member.* A person originally appointed or enlisted in, or conscripted into, a Uniformed Service who has retired from the regular or reserve com-

ponent of the Uniformed Service concerned.

(c) *Retired pay.* Pay and benefits received by a member based on conditions of the retirement law, pay grade, years of service, date of retirement, transfer to the Fleet Reserve or Fleet Marine Corps Reserve, or disability. It also is known as retainer pay.

(d) *State.* Any State, the District of Columbia, the Commonwealth of Puerto Rico, and any territory or possession of the United States.

§ 78.4 Policy.

(a) It is the policy of the Uniformed Services to accept written requests from members for voluntary income tax withholding from retired pay when the Department of Defense has an agreement for such withholding with the State named in the request.

(b) The Department of Defense shall enter into an agreement for the voluntary withholding of State income taxes from retired pay with any State within 120 days of a request for agreement from the proper State official. The agreement shall provide that the Uniformed Services shall withhold State income tax from the monthly retired pay of any member who voluntarily requests such withholding in writing.

§ 78.5 Procedures.

(a) The Uniformed Services shall comply with the payment requirements of the state, city, or county tax laws. Therefore, the payment requirements (biweekly, monthly, or quarterly) of the state, city, or county tax laws currently in effect will be observed by the Uniformed Services. However, payment will not be made more frequently than required by the state, city, or county, or more frequently than the payroll is paid by the Uniformed Services. Payment procedures shall conform, to the extent practicable, to the usual fiscal practices of the Uniformed Services.

(b) A member may request that the State designated for withholding be changed and that the subsequent withholdings be remitted as amended. A member may revoke his or her request for withholding at any time. Any request for a change in the State designated or any revocation is effective